Appl. No. 10/614,373 Reply to Office Action of September 27, 2005

## REMARKS

Applicant thanks the Examiner for acknowledging receipt of Applicant's foreign priority document that has been submitted pursuant to 35 U.S.C. § 119. Applicant also thanks the Examiner for acknowledging acceptance of the formal drawings which were submitted by the Applicant on July 7, 2003.

Applicant has amended claim 1 in order to obviate the Examiner's rejection under 35 U.S.C. § 112, second paragraph. Applicant respectfully submits that the modification to claim 1 adds clarity to the scope of the invention defined therein and accordingly has overcome the Examiner's rejection under 35 U.S.C. § 112. Accordingly, Applicant respectfully requests that the Examiner now withdraw the rejection under section 112.

Applicant respectfully requests reconsideration of the prior art rejections set forth by the Examiner under 35 U.S.C. sections 102 and 103. By this amendment, Applicant has modified independent claim 1 in order to further define the invention. More specifically, Applicant has modified independent claim 1 to additionally require that the aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g, and the aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt. Additionally claim 1 further requires that the binder contains an aromatic isocyanate hardener.

As now defined, Applicant respectfully submits that claim 1 is patentably distinct over the prior art references of record. Applicant has reviewed the references and notes that neither of the primary prior art references relied upon by the Examiner provides any teaching or suggestion whatsoever regarding the presently claimed subject matter wherein a magnetic recording medium is obtained by coating on a non-magnetic support a magnetic coating material having a magnetic powder and a binder dispersed in a solvent wherein the binder contains to polyurethane resins, one of which is an aromatic polyester polyurethane resin and the other is a polyurethane resin obtained by urethanization of a glycol having a specified molecular weight.

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Furthermore, as noted above, claim 1 also specifies that the aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g, and the aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt. The prior art cited by the Examiner provides no teaching or suggestion regarding this advance in the art. More specifically, Applicant notes that the Kato '035 reference is merely directed to a magnetic recording medium wherein the magnetic layer contains a copolymer binder that is obtained by polymerizing a polyurethane resin and which is obtained by polymerizing a glycol and an aromatic diisocyanate. Neither this reference nor any of the remaining references of record provide any teaching or suggestion regarding the additional claim modifications made to the independent claim by this amendment.

Accordingly, in light of the foregoing, because the prior art does not provide the requisite teaching or suggestion to render the claimed subject matter obvious, Applicant respectfully requests allowance of all claims.

Respectfully submitted,

Data.

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